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Docket No.: TOW-063

(PATENT)

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Dated: October 26, 2007

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Naoyuki Enjoji et al.

Application No.: 10/768,438

Filed: January 29, 2004

For: FUEL CELL SYSTEM

Confirmation No.: 8750

Art Unit: 1745

Examiner: J. Crepeau

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated July 26, 2007 (Paper No. 20070724), please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.